

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R179-99

December 23, 1999

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §1, NRS 360.090.

Section 1. NAC 360.185 is hereby amended to read as follows:

360.185 1. The commission may ~~grant~~ *issue an order granting a rehearing or* reconsideration of all or part of any matter on its own motion or on a petition by ~~any~~ *an aggrieved* party. A *motion or* petition for *rehearing or* reconsideration will not be granted if *the motion is made or* the petition is filed more than ~~30~~ *15* days after service of the commission's final decision on the matter or if a petition on the matter has been filed in the district court. *The commission will serve an order granting or denying a rehearing or reconsideration on all parties of record at least 5 days before the expiration of the time for filing a petition for judicial review pursuant to NRS 233B.130.* The right of a person to file a petition in the district court is not affected by his failure to have petitioned for the commission's *rehearing or* reconsideration.

2. No oral argument ~~for granting~~ *concerning a motion or petition for rehearing or* reconsideration will be permitted.

3. Except as otherwise provided in subsection 4, if the commission has not taken action on a *motion or* petition for *rehearing or* reconsideration within the ~~30-day~~ *15-day* period allowed

for *making such a motion or* filing such a petition, the *motion or* petition shall be deemed denied.

4. If a *motion or* petition for *rehearing or* reconsideration is *made or* filed within the ~~[30-day]~~ *15-day* period but the commission is not scheduled to meet within that period, the director may, upon a showing of good cause, stay enforcement of the commission's original decision until the commission can grant or deny the *motion or* petition.

5. A stay of enforcement may be ordered upon the condition that the petitioner comply with specific terms which are reasonably related to the original findings and decision.

6. ~~[A]~~ *If the commission issues an order granting a rehearing or* reconsideration, *the subsequent decision* by the commission ~~[will]~~ :

(a) *Will* be based on all pertinent parts of the record and such additional evidence and argument as it may permit.

(b) *Is the final decision of the commission for the purposes of judicial review.*